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## CALCULATIONS and OBSERVATIONS relating to an Additional Duty upon Sugar.

*Made to Supply, in some Measure, the Want of the Remainder of the annexed Treatise, which cannot be completed in less than a Fortnight, or thereabout.*

**T**HE Charges of producing *Muscovado Sugar* in the *British Sugar-Colonies*, including the Maintenance of the *Sugar-Planters*, is *6s. Sterling per 100 lb.* and the farther Charges thereon, for Duties, Freight, Waste in bringing to *Great Britain*, &c. do all together amount, *per 112 lb. of Sugar*, to . . . . . £0 : 18 : 0  
To which add, for the proposed additional Duty . . . . . 0 : 12 : 0  
————— for the *British Sugar-Planters* Profits, over and above the Maintenance of their Families . . . . . 0 : 5 : 0

And the whole Amount of those Charges, Duties, and Profits, *per 112 lb. of Sugar*, will be . . . . . 1 : 15 : 0

Which Sum of *One Pound Fifteen Shillings per Cent. lb. of 112 Pounds*, is somewhat less than the common Price of *brown or Muscovado Sugar* hath been in *England* for a Number of Years past; and a clear annual Saving to the *Sugar-Planters*, of *Five Shillings per Cent. lb. of Sugar*, is much more *per Acre of Land*, than the Landholders of *England* can yearly save out of their Estates.

For according to the *Sugar-Planters* own Calculations, the usual Produce of *Muscovado Sugar* from an *Acre of Canes*, upon an Average of Years, is *Two Thousand Pounds Weight*; so that *Fifty-six Thousand Two Hundred and Fifty Acres of Sugar-Canes*, yield *Seventy-five Thousand Hogsheads of Muscovado Sugar*, each containing *Twelve Cent. lb.* after allowing *One-Tenth Part* for Waste.

But as *Sugar-Canes* are more than a Year in growing to their full Maturity, *Twice 56,250 Acres of Land* are requisite to produce *75,000 Hogsheads of Muscovado Sugar* annually, even supposing that all such *Land* was to be constantly employed, which must necessarily wear it out of Heart; and if first *One Half* and then the other *Half* of the *British Sugar-Cane Land* do alternately lie fallow for *Two Years* after producing their respective Crops, there must then be *Two Hundred and Twenty-five Thousand Acres of Land* employed to produce *Seventy-five Thousand Hogsheads of Sugar* yearly.

This is the greatest Number of Acres that can be reckoned upon for *Sugar-Cane Lands*, to yield such an annual Crop of *Sugar*; and to this I shall add *Seventy-five Thousand Acres of Land* for the Production of *Ginger, Coffee, Cotton*, &c. as also for the growing of *Indian Corn*, feeding of *Cattle, Horses, Sheep*, &c.; which will give for the whole Quantity of cultivated or employed *Land* in *Jamaica, Barbadoes*, and the *Leeward Islands*, *Three Hundred Thousand Acres*; and considering the bad Husbandry of many *British Planters*, in not giving their *Lands* Time to recover their Fertility, this Quantity is undoubtedly more than they have at any Time employed.

However, I shall divide the clear annual Saving of *Five Shillings per 112 Pounds Weight*, or *Three Pounds Ster. per Hoghead of 12 Cent. lb. of Muscovado Sugar*, upon *Three Hundred Thousand Acres of Land*, as before appropriated; and as that Saving is to be computed upon *Seventy-five Thousand Hogsheads of Sugar* annually, the whole Amount thereof will be *Two Hundred and Twenty-five Thousand Pounds a Year*, which comes to *Fifteen Shillings per Acre of Land*.

Whereas, the Landholders of *England* are so far from being in a Capacity of saving *Fifteen Shillings per Acre of Land* out of their annual Rents, that I much question whether the cultivated or employed *Lands* in *England* are, or can be, lett for *Fifteen Shillings an Acre per Annum*, upon a general Average throughout the Kingdom; but admitting that the said *Lands* are lett at such Rent, *One-Third Part* thereof is paid either for *Taxes or Repairs*; so that the Landholders do not receive more than *Ten Shillings per Acre* annually for their own proper Uses; and if they are such good Oeconomists as to lay by *One Half* of the nett Income, their annual Savings will then be only *Five Shillings per Acre of Land*.

Now I am utterly at a Loss to find out any Reason why the Owners of *Lands* in the *British Colonies* should be permitted to make greater Profits by their Estates, than the Landholders of *England* can possibly gain by the like Quantities of *Land*; more especially as the vast Charges of protecting and securing those Colonies are, or must be, all paid by the Landholders, &c. of *England*: for if the Inhabitants of all the *British Colonies* were to gain only *One Shilling an Acre* yearly, from this Kingdom, for their *Lands*, the annual Balance gained by all our foreign Trade would not be sufficient to pay the Money; and what the *British Sugar-Planters* have done to merit such a vast Profit as *15s. per Acre* of their *Lands*, is to me a perfect Mystery.

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The Predecessors of those Planters had some national Merit to plead in their behalf, for they sold *Sugars* at such moderate Prices as enabled the *British* Merchants to vend about *Twenty Thousand* Hogheads of *Sugar* yearly in foreign *European* Markets; but the present Race of Planters are so far from having the least national Merit of this Sort, that they have caused the Loss of the said *profitable Trade*, together with *several Millions* of *British* Wealth, and have obliged the People of *England* to pay most *exorbitant* Prices for *Sugar*.

The *British* *Sugar-Colonies* contain *Land* enough to supply all *Europe* with *Sugar*, and the Account which I have stated of the Advantages and Disadvantages of the *British* and *French* *Sugar-Planters* with respect to each other, shews, that in *Time of Peace* the Former were in a Capacity of supplying other Nations with *Sugar*, considerably cheaper than the Latter can afford it; but instead of recovering the foreign *European* *Sugar-Trade* from the *French*, and of thereby increasing the *Wealth* and *Naval Power* of their Mother-Country to which they owe all their *Riches*, our *Sugar-Planters* have most ungratefully abused the Protection granted to them by the Legislature, and by their Exorbitance have amassed vast Fortunes at the Expence of their Fellow-Subjects.

So that considering what a valuable Addition the *British* *Sugar-Planters* might have made to the *Wealth* and *Naval Power* of *Great Britain*, and how greatly they have diminished both, for their own private and exorbitant Lucre, I do not see how the said Planters can expect to be allowed so much Profit per Acre of their *Lands*, as the Landholders of *England* receive for their Estates; but in Case an Additional Duty of Twelve Shillings per 112 Pounds should be laid on *Muscovado* *Sugar* (and proportionably higher Duties on refined *Sugars*) imported into this Kingdom, and the *British* *Sugar-Planters* should raise their *Muscovado* *Sugar* to 35 s. per 112 lb. I most humbly propose, that the Importation of foreign *Sugars* in *British* Ships should be permitted, upon paying the like Duties.

The same Sort of Bounds have wisely been set to the Profits of the *British* and *Irish* Linen Manufacturers, as also to the Profits of the *British* silk Manufacturers; although the Number of *British* Subjects thereby supported do undoubtedly amount to *Two Millions*; and to those wise Bounds this Kingdom is indebted for the prosperous, vastly increased, and still increasing State of the said Manufacturies; for the Persons therein concerned knew very well that if they attempted to raise either their *Linens* or *Silks* to exorbitant Prices, the People of this Nation would buy *Dutch* *Linens* or *Italian* *Silks*; and for that, or other Reasons, the said Persons have contented themselves with such moderate Profits, as have enabled our Merchants to vend great Quantities of *British* *Linens* and *Silks* yearly in *foreign* and *open Markets*.

But contrary Measures have unhappily been pursued in regard to the *British* *Sugar-Planters*, altho' from the Smallness of their Number an Alteration in this respect might long ago have been expected; and that Contrariety of Measures hath produced diametrically opposite Effects, to the great Detriment of the People of *England*; for by that Means this Kingdom hath not only lost the foreign *European* *Sugar-Trade* and Employment for 100 Ships and 1000 *British* Seamen, but many Millions of *Wealth* also; and as the said *Wealth* and *Naval Advantages* have been chiefly gained by our inveterate Enemies the *French*, those Losses have been thereby doubled to *England*.

### The Amount of the proposed additional Duty upon *Sugar*.

The annual Consumption of *Sugar* in *Great Britain* only, is full Sixty Thousand Hogheads of 12 Cent. lb. each; and an additional Duty of Twelve Shillings per 112 Pounds on *Muscovado* *Sugar* (and proportionably higher Duties on refined *Sugars*) will amount, for 60,000 such Hogheads to *Four Hundred and Thirty-two* Thousand Pounds a Year.

So that near *Twelve Millions* of Pounds may be raised upon such an additional Duty, Without making *Sugar* dearer in *Great Britain* than it hath been of late Years; Without distressing the *British* *Sugar-Planters*, or prejudicing any other Class of *British* Subjects; Without breaking any Treaty of Commerce, or giving Umbrage to any State in Amity with this Kingdom Without creating a new Sett of Commissioners and Revenue-Officers, to manage the Duty;

And with a Certainty of increasing,

THE TRADE, WEALTH AND NAVAL POWER OF GREAT BRITAIN

All which is most humbly submitted to THE HONOURABLE HOUSE OF COMMONS.

WESTMINSTER,  
20th January, 1759.



By J. MASSIE

Memorandum. The *Sugar-Planters* Calculations concerning their *Taxes*, *Stock*, and *Profits*, will be explained.

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